

BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against:

DELOITTE & TOUCHE LLP
350 S. Grand Avenue, Suite 200
Los Angeles, CA 90071-3462

Certified Public Accountancy Partnership
Certificate No. 6515

Respondent.

Case No. AC-2008-20

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on

Aug 21, 2011.

It is so ORDERED

July 22, 2011.


FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
Attorney General of California
2 LINDA K. SCHNEIDER
Supervising Deputy Attorney General
3 CARL W. SONNE, State Bar No. 116253
RON ESPINOZA, State Bar No. 176908
4 Deputy Attorneys General
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5 San Diego, CA 92101
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Attorneys for Complainant

8
9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
10 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

11 In the Matter of the Accusation Against:

12 DELOITTE & TOUCHE LLP
350 S. Grand Avenue, Suite 200
13 Los Angeles, CA 90071-3462

14 Certified Public Accountancy Partnership
15 Certificate No. 6515

16 Respondent.

Case No. AC-2008-20

**STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER**

17
18 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
19 entitled proceedings that the following matters are true:

20 **PARTIES**

21 1. Patti Bowers ("Complainant") is the Executive Officer of the California Board of
22 Accountancy. She brought this action solely in her official capacity and is represented in this
23 matter by Kamala D. Harris, Attorney General of the State of California, by Carl W. Sonne and
24 Ron Espinoza, Deputy Attorneys General.

25 2. Deloitte & Touche LLP ("Respondent" or "Deloitte") is represented in this
26 proceeding by attorney Robert A. Meyer of Loeb & Loeb LLP, whose address is: 10100 Santa
27 Monica Boulevard, Suite 2200, Los Angeles, CA 90067. Deloitte is acting in this proceeding
28 through Jeffrey Jones, its authorized partner, and he has been designated and authorized by

1 Deloitte to enter into this agreement on behalf of the firm (hereafter, "Authorized
2 Representative").¹

3 3. On or about September 15, 1999, the California Board of Accountancy issued
4 Certified Public Accountancy Partnership Certificate No. 6515² to Respondent Deloitte & Touche
5 LLP. The Partnership Certificate was in full force and effect at all times relevant to the charges
6 brought in Accusation No. AC-2008-20, and will expire on September 30, 2011, unless renewed.

7 JURISDICTION

8 4. Accusation No. AC-2008-20 was filed before the California Board of Accountancy
9 ("CBA"), Department of Consumer Affairs, and is currently pending against Respondent. The
10 Accusation and all other statutorily required documents were properly served on Respondent on
11 July 11, 2011. Respondent timely filed its Notice of Defense contesting the Accusation. A copy
12 of Accusation No. AC-2008-20 is attached as Exhibit A and incorporated herein by reference.

13 ADVISEMENT AND WAIVERS

14 5. Respondent through its Authorized Representative has carefully read, fully discussed
15 with counsel, and understands the charges and allegations in Accusation No. AC-2008-20.
16 Respondent's Authorized Representative has also carefully read, fully discussed with counsel,
17 and understands the effects of this Stipulated Settlement and Disciplinary Order.

18 6. Respondent is fully aware of its legal rights in this matter, including the right to a
19 hearing on the charges and allegations in the Accusation; the right to confront and cross-examine
20 the witnesses against it; the right to present evidence and to testify on its own behalf; the right to
21 the issuance of subpoenas to compel the attendance of witnesses and the production of
22 documents; the right to reconsideration and court review of an adverse decision; and all other
23 rights accorded by the California Administrative Procedure Act and other applicable laws.

24
25 ¹ Mr. Jones is not otherwise involved in these proceedings and was not personally
26 involved in the circumstances which gave rise to the Accusation in this matter.

27 ² The terms "Partnership Certificate" and "license" refer to the authority granted to
28 Respondent by the CBA to practice accountancy as a partnership in California, and the terms are
used interchangeably herein.

1 7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and
2 every right set forth above.

3 CULPABILITY

4 8. Respondent admits the truth of each and every charge and allegation in Accusation
5 No. AC-2008-20.

6 9. Respondent agrees that its Partnership Certificate is subject to discipline, and it agrees
7 to be bound by the CBA's probationary terms as set forth in the Disciplinary Order below.
8 Respondent also agrees that a legal and factual basis exists for the imposition of the
9 administrative penalty imposed in the Disciplinary Order below, and waives any claim to the
10 contrary.

11 CIRCUMSTANCES IN MITIGATION

12 10. Several factors mitigate the conduct of Respondent alleged in the Accusation in this
13 matter, including the following:

- 14 a. Deloitte has never been the subject of any prior disciplinary action by the CBA.
15 b. Deloitte is admitting responsibility at an early stage in these proceedings.
16 c. During the investigation of this matter, Deloitte has been cooperative by producing
17 documents voluntarily and by making written submissions for the admissibility of specific
18 documentary evidence and testimony taken by the PCAOB.
19 d. During the investigation of this matter, Deloitte admitted, for the purposes of this
20 proceeding, extensive facts at issue in the PCAOB Order referenced in paragraph 9 of the
21 Accusation (PCAOB Order).
22 e. Prior to the issuance of the PCAOB Order, Deloitte proactively developed remedial
23 measures, including the creation of a Leadership Oversight Committee (LOC), that significantly
24 improved and enhanced its internal processes for identifying and responding to issues that bear
25 upon the appropriate deployment of audit partners and directors, all of which reduce the risk of a
26 recurrence of the events outlined in the PCAOB Order.
27 f. A significant period of time has passed since the events outlined in the PCAOB
28 Order, without any recurrence of similar events.

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CONTINGENCY

12. This stipulation shall be subject to approval by the California Board of Accountancy (CBA). Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the CBA regarding this stipulation and settlement, without notice to or participation by Respondent or its counsel. By signing the stipulation, Respondent's Authorized Representative understands and agrees that Deloitte may not withdraw its agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, this Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, and it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

14. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

15. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

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1 California, who shall act on behalf of Respondent during the period of probation. Failure to
2 complete the probationary requirements shall automatically extend the period of probation and
3 the CBA shall have continuing jurisdiction of this matter until the condition is satisfied.

4 **5. Practice Investigation.** Respondent shall be subject to, and shall permit, practice
5 investigation of the Respondent's professional practice. Such a practice investigation shall be
6 conducted by representatives of the CBA, provided notification of such review is accomplished in
7 a timely manner.

8 **6. Comply With Citations.** Respondent shall comply with all final orders resulting
9 from citations issued by the CBA.

10 **7. Violation of Probation.** If Respondent violates probation in any respect, the CBA,
11 after giving Respondent notice and an opportunity to be heard, may revoke probation and carry
12 out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is
13 filed against Respondent during probation, the CBA shall have continuing jurisdiction until the
14 matter is final, and the period of probation shall be extended until the matter is final.

15 **8. Completion of Probation.** Upon successful completion of probation, Respondent's
16 license will be fully restored.

17 **9. Administrative Penalty.** Respondent shall pay to the CBA an administrative penalty
18 in the amount of \$300,000.00. The payment of the administrative penalty shall be made to the
19 CBA within sixty (60) days of the effective date of this Order.

20 **10. Dissemination of the Stipulated Settlement.** Within fifteen (15) days of the
21 effective date of this Order, Respondent shall disseminate this Stipulated Settlement and
22 Disciplinary Order to all of its professional personnel officed in California and shall confirm such
23 dissemination in writing to the CBA.

24 **11. Cost Reimbursement.** Respondent shall reimburse the CBA a sum not to exceed
25 \$200,000 for its investigation and prosecution costs of this matter, including those costs of
26 probation monitoring. The CBA will periodically present Respondent with a certified statement
27 of costs to date, including additional costs incurred during probation, and Respondent shall pay
28 those costs to the CBA within thirty (30) days thereafter. If costs are billed after the completion

1 of the probationary period, the obligation to pay the costs shall continue, but the probation shall
2 not be extended thereby.

3 ACCEPTANCE

4 I, Jeffrey Jones, a partner of Deloitte & Touche LLP, have been authorized to act on
5 Respondent's behalf in this matter, and have carefully read the above Stipulated Settlement and
6 Disciplinary Order and have fully discussed it with our attorney, Robert A. Meyer. I understand
7 the stipulation and the effect it will have on Respondent's Partnership Certificate. On behalf of
8 Respondent Deloitte & Touche LLP, I enter into this Stipulated Settlement and Disciplinary
9 Order voluntarily, knowingly, and intelligently, and Deloitte agrees to be bound by the Decision
10 and Order of the California Board of Accountancy.

11
12 DATED: July 12, 2011

13 For DELOITTE & TOUCHE LLP
Respondent
Name: Jeffrey Jones
14 Title: Partner
15 Authorized Representative

16 I have read and fully discussed with Jeffrey Jones, the Authorized Representative of
17 Respondent Deloitte & Touche LLP, the terms and conditions and other matters contained in the
18 above Stipulated Settlement and Disciplinary Order. I approve its form and content.
19

20 DATED: 7/12/11

21 Robert A. Meyer, Esq.
22 ROBERT A. MEYER, ESQ.
23 Attorney for Respondent
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1 ENDORSEMENT

2 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully
3 submitted for consideration by the California Board of Accountancy of the Department of
4 Consumer Affairs.

5 Dated: July 12, 2011

6 Respectfully submitted,

7 KAMALA D. HARRIS
8 Attorney General of California
9 JAMES M. LEDAKIS
10 Supervising Deputy Attorney General



11 CARL W. SONNE
12 Deputy Attorney General
13 *Attorneys for Complainant*

14 SD2008800912
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Exhibit A

Accusation No. AC-2008-20

1 KAMALA D. HARRIS
Attorney General of California
2 LINDA K. SCHNEIDER
Supervising Deputy Attorney General
3 CARL W. SONNE, State Bar No. 116253
RON ESPINOZA, State Bar No. 176908
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110 West "A" Street, Suite 1100
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Attorneys for Complainant

8
9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

Case No. AC-2008-20

12 In the Matter of the Accusation Against:

13 DELOITTE & TOUCHE LLP
350 S. Grand Avenue, Suite 200
14 Los Angeles, CA 90071-3462

15 Certified Public Accountancy Partnership
Certificate No. 6515

A C C U S A T I O N

16
17 Respondent.

18
19 Complainant alleges:

20 **PARTIES**

21 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
22 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs,
23 State of California.

24 2. On or about September 15, 1999, the California Board of Accountancy issued
25 Certified Public Accountancy Partnership Certificate No. 6515 to Deloitte & Touche LLP
26 (Respondent). The certificate was in full force and effect at all times relevant to the charges
27 brought herein, and will expire on September 30, 2011, unless renewed.

28 ///

JURISDICTION

3. This Accusation is brought before the California Board of Accountancy (Board or CBA), Department of Consumer Affairs, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

4. Code section 5100 states:

After notice and hearing the board may revoke, suspend, or refuse to renew any permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing with Section 5080), or may censure the holder of that permit or certificate for unprofessional conduct that includes, but is not limited to, one or any combination of the following causes:

....

(l) The imposition of any discipline, penalty, or sanction on a registered public accounting firm or any associated person of such firm, or both, or on any other holder of a permit, certificate, license, or other authority to practice in this state, by the Public Company Accounting Oversight Board or the United States Securities and Exchange Commission, or their designees under the Sarbanes-Oxley Act of 2002 or other federal legislation.

....

5. Code section 5116 states:

(a) The board, after appropriate notice and an opportunity for hearing, may order any licensee or applicant for licensure or examination to pay an administrative penalty as provided in this article as part of any disciplinary proceeding or other proceeding provided for in this chapter.

(b) The board may assess administrative penalties under one or more provisions of this article. However, the total administrative penalty to be paid by the licensee shall not exceed the amount of the highest administrative penalty authorized by this article.

(c) The board shall adopt regulations to establish criteria for assessing administrative penalties based upon factors, including, but not limited to, actual and potential consumer harm, nature and severity of the violation, the role of the person in the violation, the person's ability to pay the administrative penalty, and the level of administrative penalty necessary to deter future violations of this chapter.

(d) Administrative penalties assessed under this article shall be in addition to any other penalties or sanctions imposed on the licensee or other person, including, but not limited to, license revocation, license suspension, denial of the application for licensure, denial of the petition for reinstatement, or denial of admission to the licensing examination. Payment of these administrative penalties may be included as a condition of probation when probation is ordered.

(e) All administrative penalties collected under this article shall be deposited in the Accountancy Fund.

1 6. Code section 5116.4 states:

2 (a) The board's executive officer may request assessment of an
3 administrative penalty in any disciplinary or other proceeding provided in this chapter
or in any notice to an applicant pursuant to Section 5112.

4 (b) The administrative penalty pursuant to subdivision (a) shall become
5 final unless contested within the time period provided for the filing of a notice of
6 appeal, for the filing of a notice of defense, or for requesting a hearing in the
proceeding.

7 (c) Nothing in this article shall prevent an administrative penalty from
8 being included in a final contested or default decision of the board or in a notice
issued pursuant to Section 5112 once the time period for requesting a hearing has
expired.

9 COST RECOVERY

10 7. Code section 5107, subdivision (a), states:

11 The executive officer of the board may request the administrative law
12 judge, as part of the proposed decision in a disciplinary proceeding, to direct any
holder of a permit or certificate found to have committed a violation or violations of
13 this chapter to pay to the board all reasonable costs of investigation and prosecution
of the case, including, but not limited to, attorneys' fees. The board shall not recover
14 costs incurred at the administrative hearing.

15 CAUSE FOR DISCIPLINE

16 **(Discipline by the Public Company Accounting Oversight Board)**

17 8. Respondent is subject to disciplinary action under Business and Professions Code
18 section 5100, subdivision (l), in that on or about December 10, 2007, the Public Company
19 Accounting Oversight Board (PCAOB) imposed disciplinary sanctions against Respondent. The
20 circumstances are as follows:

21 9. On or about December 10, 2007, the PCAOB entered its Order Instituting
22 Disciplinary Proceedings, Making Findings, and Imposing Sanctions against Respondent.
23 Respondent consented to entry of the Order without admitting or denying the findings therein,
24 except as to jurisdiction, which it admitted.

25 10. In its Order, the PCAOB determined that Respondent had violated certain PCAOB
26 auditing standards in regard to its audit of the financial statements of Ligand Pharmaceuticals,
27 Inc. (Ligand), for the year 2003, and that Respondent had failed to staff the 2003 Ligand audit
28 engagement appropriately. Specifically, the PCAOB Order provided that prior to Respondent

1 issuing its audit report for the 2003 Ligand audit engagement, members of Respondent's
2 management had determined that the Engagement Partner for the audit should not be assigned to
3 public company audit engagements, and that he should resign from the firm. The PCAOB Order
4 provided that despite these determinations, and Respondent's assessment that the 2003 Ligand
5 audit engagement presented greater than normal risk, Respondent left the Engagement Partner in
6 charge of the Ligand audit without taking appropriate and timely steps to assure that the audit was
7 performed in accordance with applicable PCAOB rules and professional standards.

8 11. The PCAOB Order provided that Respondent failed to exercise due professional care
9 in the performance of the audit, and failed to obtain sufficient competent evidential matter to
10 support the opinion expressed in the audit report. The PCAOB Order also provided that
11 subsequent to the 2003 Ligand audit, Ligand Pharmaceuticals restated its financial statements for
12 the year 2003, recognizing approximately \$59 million less in revenues from product sales than
13 originally reported (a decrease of approximately 52 percent), and reporting a net loss more than
14 2.5 times the net loss originally recognized in that year.

15 12. As a result of its findings, the PCAOB issued an order: (1) censuring Respondent;
16 (2) imposing a civil monetary penalty against Respondent in the amount of \$1,000,000; and
17 (3) requiring Respondent to maintain records in sufficient detail to describe its quality control
18 policies and procedures for identifying and addressing potential audit quality concerns with
19 regard to the performance and deployment of its audit partners and directors.

20 PRAYER

21 WHEREFORE, Complainant requests that a hearing be held on the matters herein
22 alleged, and that following the hearing, the CBA issue a decision:

23 1. Revoking or suspending or otherwise imposing discipline upon Certified Public
24 Accountancy Partnership Certificate No. 6515 issued to Deloitte & Touche LLP;

25 2. Ordering Deloitte & Touche LLP to pay the California Board of Accountancy an
26 administrative penalty pursuant to Business and Professions Code section 5116;

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28 ///

1 3. Ordering Deloitte & Touche LLP to pay the California Board of Accountancy the
2 reasonable costs of the investigation and enforcement of this case, pursuant to Business and
3 Professions Code section 5107; and

4 4. Taking such other and further action as deemed necessary and proper.

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6 DATED:

July 11, 2011

Patti Bowers

PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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